

ROYAL UNIVERSITY OF IRELAND.

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ACCOUNT of RECEIPTS and EXPENDITURE of the ROYAL UNIVERSITY OF IRELAND, for the Year ended 31st March 1891; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 44 & 45 Vic. c. 32, s. 2.)

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*Ordered, by The House of Commons, to be Printed,  
12 February 1892.*

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ABSTRACT ACCOUNT of the RECEIPTS and EXPENDITURE of the ROYAL UNIVERSITY OF IRELAND, during the period from 1st April 1890 to 31st March 1891, prepared in pursuance of the Royal University of Ireland Act, 1891 (44 & 45 Vict. c. 52, s. 2).

RECEIPTS.		EXPENDITURE.			
	£. s. d.	ADMINISTRATION;	£. s. d.	£. s. d.	
Balance on 1st April 1890 -	8,467 6 3	Office Salaries and Allowances -	5,328 6 2		
Endowment (charged on Irish Church Funds) -	16,000 - -	Travelling Expenses of Members of Senate -	541 1 3		
Fees -	5,004 30 -	Stationery, Printing, Instruments -	408 1 1		
Interest -	1,520 1 11	Office Incidental Expenses -	405 18 -		
				4,680 6 7	
		EXAMINATIONS;			
		Salaries of Fellows -	5,781 2 7		
		Remuneration of Examiners (other than Fellows) -	4,405 16 -		
		Remuneration of Centes Superintendents -	587 8 -		
		Travelling Expenses of Examiners and Superintendents -	1,172 4 6		
		Fetty Expenses of Examiners and Superintendents -	93 11 1		
		Pay of Attendants at Examination Halls -	74 13 -		
		Miscellaneous Expenses -	106 3 2	12,540 12 4	
		REWARDS;			
		Exhibitions -	2,240 - -		
		Special Money Prizes and Medals -	71 - -		
		Scholarships -	746 - -		
		Studentships -	1,619 14 8	4,685 14 8	
		TOTAL PAYMENTS -	£.	21,365 16 7	
		Investment, Pension Fund -	- - - -	818 10 -	
		Balance on 31st March 1891, viz.:			
		Deposit -	11,800 - -		
		Current -	330 11 7	11,300 11 7	
	£. 33,310 18 2			£.	33,310 18 2

\* In addition to the above balances, the following amounts and monies stood to the credit of the Royal University of Ireland on 31st March 1891, viz.:—General Purpose Account, 5,000 £; Bank of Ireland Stock; Pension Fund, 12,530 £ 9 s. 6 d. 5½ p. Cent. Consols; Special Fund for Laboratories (including 4,000 £. on deposit), 5,278 £ 14 s.; Stewart Trust Fund, 140 £ 8 s. 4 d.

I certify this to be a correct Abstract of the Accounts for the year ending 31st March 1891.

22 July 1891.

J. C. McNeill,  
Secretary.

I certify that this Account has been examined under my directions, and is correct.

Examined,  
R. Lennox Woods.

C. E. Ryan,  
Comptroller General of Her Majesty's Exchequer,  
and Auditor General of Public Accounts.

## REPORT.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the Account of the ROYAL UNIVERSITY OF IRELAND, for the Year ended 31st March 1891; prepared and submitted for the Information of the House of Commons, in pursuance of the Royal University of Ireland Act, 1881 (44 & 45 Vict. c. 53, s. 2).

1. It is my duty to observe that this Account was not transmitted to me for Audit within three months of the termination of the period to which it relates, as required by Section 2 of the Royal University of Ireland Act, 1881.

2. It is provided by Chapter VIII. of the Statutes of the University, that the cost of Administration during any one year shall not exceed 5,500*l.* The total Expenditure for that Service during the year ended 31st March 1891 has been 4,331*l.* 6*s.* 7*d.*, as against 4,744*l.* 3*s.* 9*d.* in the previous year.

3. The general Expenditure for Examinations has amounted to 12,319*l.* 15*s.* 4*d.*, as against 11,828*l.* 18*s.* 3*d.* in the previous year; and that for Rewards to 4,085*l.* 14*s.* 8*d.*, as against 3,837*l.* 12*s.* 1*d.* in the previous year.

4. The sum of 8,000*l.* Bank of Ireland Stock is held by the Royal University, and a certificate to that effect from the Bank authorities has been furnished to me.

5. In my last Report it was stated that the Special Fund for provision of Retiring Allowances was complete, the securities held amounting to 12,000*l.*, invested in the New 2½ per Cent. Consolidated Stock. In accordance with a decision of the Senate, that accumulated interest should, until required for the objects of the Fund, be added to the corpus of the Fund, the sum of 813*l.* 10*s.*, being the amount of such interest, has been expended in the purchase of 836*l.* 9*s.* 8*d.* New 2½ per Cent. Consols. The Fund thus now amounts to 12,836*l.* 9*s.* 6*d.*, and a certificate that this amount of Stock is held, has been furnished to me by the Bank of Ireland.

6. For the fifth consecutive year the Board of Inland Revenue have not refunded the Income Tax (in respect of this year, 500*l.*) on the sum of 20,000*l.* paid to the University by the Irish Land Commissioners under Section 1 of the Royal University of Ireland Act, 1881. The total sum thus withheld during these five years amounts to 2,750*l.*

## SEPARATE FUNDS.

7. Of the Special Fund (10,000*l.*) lodged in the year 1886-87 to a separate account for the Equipment of Laboratories, &c., the balance remaining on 1st April 1890 was 6,004*l.* 16*s.* 5*d.* A sum of 511*l.* 12*s.* 6*d.* has been expended during the year ended 31st March 1891; and a Bank certificate for the balance, 5,578*l.* 14*s.* (which includes 85*l.* 10*s.* 1*d.* received during the year for interest on deposit), has been furnished.

Vouchers and particulars have been transmitted by the Accounting Officer in respect of the expenditure, which does not appear in the General Account.

8. Under the will of the late Dr. Henry Hutchinson Stewart, and the scheme settled by the Court of Chancery, a moiety of the balance of income remaining in the hands of the Trustees of the Estate, after payment of the several annuities devised and bequeathed and of the incidental expenses, is placed each year at the disposal of the Royal University of Ireland, to be applied towards Scholarships and Prizes in the manner provided by the aforesaid scheme.

The balance in the hands of the University on 31st March 1890 amounted to 134*l.* 13*s.* 1*d.* The income during the present year amounted to 95*l.* 13*s.* 3*d.*, of which sum 92*l.* 10*s.* 1*d.* was the moiety of net income received from the Trustees, and 3*l.* 3*s.* 2*d.* was for interest on deposit. The payments during the year amounted to 90*l.*, leaving a balance in hand of 140*l.* 6*s.* 4*d.*, for which a certificate has been given by the Bank. Vouchers for the expenditure have been furnished.

C. L. Ryan,  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
28 January 1892.

ROYAL UNIVERSITY OF IRELAND,  

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ACCOUNT of the annual Expenditure of the  
Royal University of Ireland, for the Year  
ending March 1881; together with the Balance  
of the Corporation and various General  
Accounts.

(Printed prices 1s. and 1s. 6d. 1/2.)

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